

18th CONGRESS, }
1st Session.

[50]

LETTER

FROM THE

COMPTROLLER OF THE TREASURY

TRANSMITTING

An Abstract of Balances

ON THE

BOOKS OF THE FOURTH AUDITOR,

Which have remained due and unsettled more than three years prior to Sept. 30, 1823.

JANUARY 14, 1824.

Read, and ordered to lie upon the table.

WASHINGTON:

PRINTED BY GALES & SEATON.

1824.

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TREASURY DEPARTMENT,

Comptroller's Office, 13th January, 1824.

SIR: In compliance with the provisions of the act of Congress, passed 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," and of the act passed 3d March, 1817, entitled "An act to provide for the prompt settlement of public accounts," I have the honor to transmit, herewith, an abstract of balances remaining on the books of the Fourth Auditor of the Treasury, more than three years, prior to the 30th September last, together with a copy of his letter, which accompanied it, to this Department.

With considerations of high respect,

I have the honor to be,

Your obedient servant,

JOS. ANDERSON, *Compt.*

Hon. HENRY CLAY,

Speaker of the House of Representatives.

TREASURY DEPARTMENT,

Fourth Auditor's Office, Jan. 13, 1824.

SIR: In compliance with the request contained in your letter of the 4th November last, I have the honor, herewith, to transmit to you an abstract of balances remaining on the books of this office for more than three years, prior to the 30th September, 1823, with such information, in relation to each particular case, as I have been able to obtain. To the abstract I have added a list of notes, in addition to the general remarks, explanatory of the several cases to which they refer; all of which, in my opinion, require legislative authority to enable me to adjust their respective accounts.

I have the honor to be, &c. &c.

CONSTANT FREEMAN,

Fourth Auditor.

Jos. ANDERSON, Esq.

ABSTRACT OF BALANCES, remaining on the books of the Fourth Auditor, more than three years prior to the 30th of September, 1823.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|---------------------------------|------------|---|--|
| A. | | | | |
| Samuel Wardwell Adams, formerly midshipman | Rhode Island | 14 86 | | |
| Alexander M'Kim Andrews, formerly midshipman | Baltimore | 75 | Dead. | |
| John Adams, formerly captain | Unknown | 458 81 | Transcript of his account made out for suit. | No suit ordered, residence of defendant not being known. |
| Moses Allen, formerly purser | Boston | 1,067 08 | Do. do. | Do. do. do. |
| James Anderson, formerly navy agent | Havana | 52 50 | Do. do. | No such case in suit. |
| Thomas C. Almy, formerly sailing master | Newport, R. I. | 1,000 00 | Dead. Transcript of his account made out. | Suit ordered 2d January, 1823. No return. |
| William R. Allison, formerly midshipman | Unknown | 40 27 | | |
| Humphrey Alden, sailing master | New Bedford, Mass. | 50 | Transcript of his account made out for suit | Judgment obtained; discharged from prison by Sec'y of Treasury. |
| Nathaniel Andrews, chaplain | Franklin 74 | 200 | Directed to be checked from his pay by purser Fitzgerrald. | |
| Benjamin Allene, formerly purser | New Orleans | 218 08 | Certified transcript transmitted to 1st Compt. for suit, Nov. 29, 1820. | Dead; representatives not found. |
| John Allen, formerly midshipman | Unknown | 398 98 | Do. do. do. | Cannot be found. |
| Samuel Anderson, formerly surgeon's mate | Pennsylvania | 40 | | |
| Samuel Allen, formerly midshipman | Unknown | 19 22 | | |
| William H. Allen, formerly master commandant | Providence, R. I. | 57 | Dead. | |
| Presley Allee, formerly midshipman | Dover, Del. | 38 | | |
| James Adams, formerly midshipman | Dover, N. H. | 12 76 | | |
| Theodorick Armistead, formerly navy agent | Norfolk, Virg. | 227,124 84 | Reduced from the amount reported for suit (\$ 242,124 84) by payment into the treasury, by his sureties, of \$ 15,000. | Principal dead, insolvent; judgment against sureties for penalty of bond (\$20,000) on which \$15,000 have been paid. Balance considered safe. |
| James H. Adams, formerly sailing master | Bristol, R. I. | 257 66 | Transcript of his acc't transmitted to 2d Compt. for suit, Dec. 12, 1822 | Suit ordered January 2d, 1823. No return. |
| James Allcorn, formerly sailing master | Baltimore | 26 70 | | |
| Seth B. Alby, formerly midshipman | Boston, | 119 82 | Transcript of his account made out for suit. | Suit ordered October 29th, 1821. Not to be found. |
| John H. Aulick, formerly lieutenant | Ship Ontario | 2 13 | Purser advised to check the amount from his pay. | |
| Joseph Andrews, formerly gunner | Unknown | 128 88 | | |
| Nathaniel Adams, formerly master's mate | Do. | 88 89 | | |
| Robert Arundle, formerly sailing master | Philadelphia | 50 00 | Transcript of his acc't made out and transmitted for suit, Dec. 19, 1823 | |
| B. | | | | |
| James Bassett, formerly sailing master | Unknown | 70 | | |
| Thomas Burrows, formerly purser | Philadelphia | 1,336 12 | Do. do. do. | |
| Richardson Buck, formerly midshipman | Kentucky | 100 | | |
| John Bullus, formerly navy agent | New York | 12,819 21 | The widow and administratrix retains this sum in her hands for a claim for extra services performed by Mr. Bullus during the late war, and which claim is understood to be before Congress. | |
| Joseph Bossier, formerly midshipman | Unknown | 99 58 | | |
| George Bohrer, formerly surgeon's mate | Georgetown, D. C. | 168 | | |
| Horatio R. Beatty, formerly midshipman | Do. | 1,526 | | |
| Melancton W. Bostwick, formerly purser | | 6,297 11 | Dead; lost in the Epervier. | |
| Abraham Bennett, formerly midshipman | Unknown | 37 56 | | |
| George Beale, jun. prize agent | Washington, D. C. | 101 54 | | |
| William F. Bagot, formerly sailing master | Unknown | 288 87 | Transcript of his account made out for suit. | Place of residence unknown. |
| John Brown formerly commander of cutter Diligence | Do. | 167 40 | Do. do. | Do. |
| Samuel Baldwin, formerly lieutenant of marines | Louisiana | 550 | Do. do. | Suit pending. |
| Joseph Bedford, formerly midshipman | Delaware | 34 78 | | |
| Levi Barden, formerly sailing master | Philadelphia | 2,050 64 | Transcript of his account made out for suit | No property. |
| Joseph H. Barrymore, formerly midshipman | Baltimore | 158 | Do. do. | Dead; no administration. |
| William Ballard, formerly lieutenant | Do. | 155 75 | Do. do. | Dead; insolvent. |
| Richard Butler, formerly sailing master | Unknown | 5 80 | Lost in the Wasp, 1814. | |
| William Bradford, formerly midshipman | Unknown | 13 47 | | |
| John H. Beck, formerly midshipman | Bladensburg | 48 02 | Lost in gun boat, 1810, off St. Mary's. | |
| John S. Blake, formerly midshipman | Centreville, Md. | 149 57 | Transcript of his account made out for suit. | Judgment; execution issued. No return. |
| Samuel G. Blodget, formerly lieutenant | Philadelphia | 223 94 | Do. do. | Drowned at Newport, Rhode Island. Insolvent. |
| John Brown, formerly surgeon's mate | Baltimore | 2 82 | Do. do. | Writ issued. Returned, "Non est inventus." |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|--|------------------------------|-----------|--|--|
| James Broom, formerly midshipman | Delaware | 33 80 | Dead. | |
| George Boyd, formerly midshipman | Portsmouth, N. H. | 38 | Dead and insolvent. | |
| Philip H. Brook, formerly midshipman | Piscataway, Md. | 66 80 | Lost in gun boat No. 7, in 1805. Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| Philip A. Bush, formerly midshipman | Winchester, Va. | 137 33 | Transcript of his account made out for suit. | Suit ordered 15th June, 1820. Cannot be found. |
| Joseph L. Biggs, formerly midshipman | Philadelphia | 129 28 | | |
| Benjamin Bryan, formerly sailing master | Norfolk, Va. | 91 20 | Do. do. - - - | Suit ordered. Process not executed, spring term, 1823. |
| Wm. M. Barron, formerly sailing master | New York | 382 47 | Do. do. - - - | Several writs issued. Returned "non est inventus." |
| Edward Bennett, formerly lieutenant | Edenton, N. C. | 174 59 | Do. do. - - - | Dead. No administration; no suit. |
| Russell Bassett, formerly sailing master | New Haven, Con. | 44 48 | Dead. Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| John Bailey, formerly commander cartel | Philadelphia | 100 | | |
| Samuel M. Breckenridge, midshipman | Kentucky | 167 28 | | |
| F. B. De Bellevue, captain marines | New Orleans | 5,750 | In service. | |
| John H. Beall, formerly surgeon's mate | Unknown | 3 03 | Transcript of his account made out for suit. | Place of residence unknown. No suit ordered. |
| William M. Brook, formerly midshipman | Poughkeepsie, N. Y. | 40 | | |
| Walter Boyd, formerly midshipman | Georgetown, D. C. | 185 50 | Do. do. - - - | Dead; no property. |
| John Brooks, formerly lieutenant marines | Boston, Mass. | 1,112 67 | Do. do. - - - | Killed in battle on Lake Erie. No estate; no administration. |
| Montgomery Bell, formerly contractor | Nashville, Ten. | 1,858 24 | Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| William C. Beard, formerly midshipman | Baltimore | 30 14 | Believed to be an officer in the army of the United States. | |
| Thomas Bruff, formerly contractor | Washington, D. C. | 250 | Transcript of his account made out for suit. | Dead; insolvent. No suit ordered. |
| Sylvester Bell, formerly midshipman | Unknown | 9 75 | | |
| Edward J. Ballard, formerly lieutenant | Baltimore | 19 08 | Killed in action between the Chesapeake and Shannon. | |
| Cyrus A. Branch, formerly midshipman | Chesterfield Co. Va. | 30 | Killed in a duel, 15th May, 1820, at Havana. | |
| William L. Brownlow, formerly lieutenant marines | Jonesborough, Ten. | 10 55 | Dead. | |
| William Blaney, formerly sailing master | Wilmington, N. C. | 1,431 32 | Transcript of his account made out for suit. | Dead. Suit discontinued. |
| William Butler, jun. formerly surgeon's mate | Unknown | 130 | | |
| Henry Bowie, formerly acting sailing master | Brooklyn, N. Y. | 658 76 | Lost in the Epervier. Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| Yorick Baker, formerly midshipman | Bladensburg | 40 | Cashiered 30th December, 1819, by a general court martial. Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| Samuel R. Briggs, formerly sailing master | Unknown | 83 50 | Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| James M. Baker, formerly master's mate | Philadelphia | 59 | | |
| John C. Benson, formerly midshipman | Newport, R. I. | 362 62 | Transcript of his account made out for suit. | Dead; insolvent. |
| Charles M. Berry, formerly midshipman | Washington, D. C. | 24 59 | | |
| A. B. Bloodgood, sailing master | New York | 67 01 | In service, and purser directed to stop the amount from his pay. | |
| William Burrows, formerly master commandant | Washington, D. C. | 159 36 | Killed in the engagement between the Enterprize and Boxer. | |
| Richard Brashears, formerly midshipman | Do. | 3,848 32 | Advanced on account of recruiting service; no accounts received. | |
| Edward Barnewall, formerly midshipman | New York | 6,103 95 | Advanced on account of the recruiting service. He has not rendered any accounts. | |
| George Beale, sen'r | Washington, D. C. | 210 | Transcript of his account made out for suit. | Suit ordered September 23, 1823. No return. |
| Thomas S. Blodget, formerly midshipman | Philadelphia | 577 14 | | |
| Jeremiah Brown, formerly navy agent | Newburn, N. C. | 3,829 32 | | |
| Fitz Henry Babbit, No. 1, formerly lieutenant | Boston, Mass. | 11,297 37 | Killed on board the President frigate, in 1815; unsettled accounts in the office. See Note No. 1, subjoined. | |
| Samuel Blair, formerly surgeon's mate | Warren, Va. | 302 78 | | |
| Archibald S. Bulloch, formerly navy agent | Savannah, Geo. | 280 53 | | |
| Joseph Brailsford, formerly midshipman | Port Royal River | 200 | Transcript of his account made out for suit. | Dead; representatives not known. No suit. |
| Thomas S. Brown, midshipman | Connecticut | 319 67 | In service, and will be stopped from his pay by the purser | |
| Timothy G. Benham, formerly midshipman | Do. | 130 | | |
| Frederick Bamey, formerly lieutenant | Boston | 599 94 | Transcript of his account made out for suit. | Lost in the U. S. sloop of war Wasp. No estate; no administration. |
| Edward O. Blanchard, formerly midshipman | Natchez, Miss. | 20 | | |
| William W. Burrows, formerly lt. colonel marines | Charleston, S. C. | 9,773 13 | Special statement transferred to 1st Comptroller for suit, Feb. 13, 1810 | Dead; no administration; no suit. |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|---------------------------------|------------|---|---|
| George Blunt, formerly contractor | Washington | 660 | Special statement transferred to 1st Comp'r for suit, July 28, 1810 | Dead. Insolvent. |
| Anthony W. W. Bayard, formerly midshipman | Philadelphia | 49 52 | Certified transcript transmitted to do. do. Nov. 29, 1820 | Dead. No suit. |
| John W. Bronough, formerly contractor | Georgetown, D. C. | 4,345 12 | Special statement transferred to do. do. Nov. 5, 1814 | Suit continued, October term, 1822. |
| Thomas Brownel, formerly sailing master | Unknown | 350 | | |
| Henry B. Breckenridge, formerly captain marines | Louisville, Kentucky | 10,141 42 | | |
| Samuel Bacon, formerly quartermaster marine corps | Washington | 1,098 44 | Died at Cape Mesurado. | |
| C. | | | | |
| Francis J. Costigan, formerly sailing master | Mobile, Mis. | 908 | | |
| Edward N. Cox and James L. Montaudivert, prize agents | New York | 13,505 78 | | |
| David Connor, lieutenant | Philadelphia | 229 93 | Commander of the schooner Dolphin. | |
| William Coit, 2d, formerly sailing master | New London, Connecticut | 440 72 | Transcript of his account made out for suit | Place of residence unknown. |
| James F. Curtis, lieutenant | Massachusetts | 19 65 | In service. | |
| Charles T. Clark, formerly lieutenant | Prince George's Co. Md. | 48 | | |
| George Carson, formerly recruiting officer | Norfolk, Virginia | 126 69 | Transcript of his account made out for suit | Suit ordered Dec. 19, 1821. Process not executed spring term, 1823. |
| Paul A. Cartwright, formerly commander of a galley | Beaufort, S. Carolina | 1,683 99 | Ditto do. do. | Ditto do. Process not executed. Not found, suit dismissed. |
| David M. Clarkson, formerly navy agent | St. Kitts | 2,348 38 | Ditto do. do. | Dead. Representatives unknown. |
| Francis Cooper, formerly sailing master | Unknown | 80 | Ditto do. do. | Place of residence unknown. |
| Samuel J. Cox, formerly purser | Philadelphia | 10,373 08½ | Ditto do. do. | Dead. No administration. |
| Richard Crump, formerly midshipman | Williamsburg, Va. | 519 | Ditto do. do. | Dead. Insolvent. |
| Winlock Clark, formerly lieutenant | Dover, Delaware | 162 73 | Ditto do. do. | Dead. Insolvent. |
| John A. Carr, midshipman | Maryland | 20 | In service. Purser directed to stop the amount from his pay. | |
| Charles E. Cutts, midshipman | New Hampshire | 65 40 | Ditto do. do. do. | |
| James H. Clinton, midshipman | New York | 28 | Ditto do. do. do. | |
| William E. Cambridge, formerly midshipman | Charleston, S. Carolina | 50 88 | | |
| L. A. T. Cuthbert, formerly midshipman | Georgia | 80 | Dead. | |
| Daniel Carmick, formerly major marine corps | New Orleans | 1,776 74 | Dead. | |
| Wolcot Chauncey, master commandant | Connecticut | 7,109 87 | In service. Purser directed to stop the amount from his pay. | |
| Jonathan Church, formerly lieutenant marine corps | Connecticut | 13 72 | | |
| Thomas Carberry, formerly measurer | Washington, D. C. | 158 36 | Transcript of his account made out for suit. | Dead. Insolvent. No administration. |
| William M. Clark, formerly surgeon's mate | Washington, D. C. | 270 90 | Lost in the United States' ship Wasp, in 1814. | |
| Joseph J. Clinch, formerly midshipman | Edgecombe Co. N. C. | 28 20 | | |
| John T. Cochrane, formerly midshipman | Baltimore | 38 | | |
| John G. Cowell, formerly sailing master | Marblehead, Mass. | 105 | Transcript of his account made out for suit. | Dead. Representatives unknown. |
| Richard Caton, formerly midshipman | Annapolis, Maryland | 38 | Dead. | |
| Henry Caldwell, formerly captain marines | Unknown | 100 | Transcript of his account made out for suit | Not found. |
| John Clark, formerly midshipman | Albany, New York | 80 75 | Ditto do. do. | Not found. |
| James Connor, formerly midshipman | New York | 14 95 | Ditto do. do. | Several writs issued, and returned "not to be found." |
| William Cutter, formerly midshipman | Providence, R. Island | 11 25 | | |
| Rogers Carter, formerly acting sailing master | Unknown | 40 | Killed in action, 11th September, 1814. | |
| Ephraim Chambers, formerly midshipman | Ditto | 20 | | |
| George Coggishall, formerly midshipman | Bristol, Rhode Island | 25 | | |
| John M. Conton | Unknown | 30 | | |
| John Carroway, formerly sailing master | Norfolk, Virginia | 80 | | |
| Buller Cocke, prize agent | Norfolk, Virginia | 23,671 58 | Transcript of his account made out for suit | Judgment, May term, 1823. |
| Benjamin D. Coakley, formerly sailing master | Washington, N. C. | 1,000 | Ditto do. do. | Dead. No representatives. Suit dismissed. |
| Peter Craig, formerly sailing master | Princeton, New Jersey | 30 | | |
| A. H. M. Conckling, formerly lieutenant | St. Mary's Co. Maryland | 1,154 45 | | |
| William Cansler, formerly sailing master | Charleston, S. C. | 2,650 57 | Unsettled accounts in the office. | |

ABSTRACT.... Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|--|------------------------------|------------|--|--|
| William M. Caldwell, lieutenant | Charlestown, Mass. | 140 07 | Loss on Treasury notes | |
| Thomas S. Cunningham, lieutenant | New Orleans | 85 41 | Purser directed to stop the amount from his pay | |
| Charles B. Childs, midshipman | New York | 125 30 | | |
| Samuel P. Chamberlaine, formerly sailing master | Portsmouth, N. H. | 20 | | |
| William R. T. Chamberlaine, formerly midshipman | ditto | 780 | | |
| Thomas J. H. Cushing, formerly surgeon's mate | Charlestown, Mass. | 47 40 | Dead. | |
| Charles Cromwell, formerly sailing master | Charleston, S. Carolina | 12 53 | | |
| James Cooper, formerly midshipman | Cooperstown, N. Y. | 93 27 | Transcript of his account made out for suit | Balance reduced to \$ 93 27. Suit progressing. |
| Robert Cutchin, formerly sailing master | Unknown | 62 18 | | |
| Henry P. Casey, formerly master's mate | ditto | 3 98 | | |
| John L. Clark, formerly sailing master | Baltimore | 406 | | |
| John Chalmers, formerly contractor | Washington, D. C. | 3,644 44 | | |
| Joseph Cassin, late purser | Washington, D. C. | 11,627 12 | Dead. His accounts not received from the commander of the Porpoise. | |
| Thomas H. P. Cooper, formerly midshipman | South Carolina | 41 70 | | |
| Stephen Champlain, lieutenant | Newport, R. I. | 83 10 | | |
| John Crofoot, seaman | Unknown | 300 45 | Advanced to him by order of Commodore Porter, for the purpose of recruiting men, in the beginning of 1815, and absconded.— Since which he has not been heard of. | |
| John Crabb, formerly paymaster, marine corps | Washington, D. C. | 508,658 24 | Transcript of his account made out for suit. On the 12th Dec. 1823, his account was adjusted, in which he received additional credits for vouchers rendered, and a balance reported against him of \$ 60,761 80, but it has not undergone a revision by the Second Comptroller | Suit pending October term, 1822. |
| Joseph H. Caustin, late purser | Baltimore | 64,894 13 | Unsettled accounts in the office, unsupported by the necessary vouchers to pass them to his credit. | |
| Archibald Campbell, formerly navy agent | Baltimore | 3,030 73 | Special statement transferred to the First Comptroller for suit, 13th February, 1810 | Pending in supreme court of the United States. |
| William Cowper, formerly lieutenant | Virginia | 1,094 32 | Special statement transferred to First Comptroller for suit, 4th May, 1810 | Place of residence unknown. |
| Phil. Craig, formerly midshipman | Unknown | 10 60 | Special statement transferred to First Comptroller for suit, 13th February, 1810 | No property. No suit. |
| John K. Carter, lieutenant | New York | 170 60 | Loss on Treasury notes. | |
| D. | | | | |
| Thomas Davis, formerly master's mate | Unknown | 4 65 | | |
| Gaston Davazac, formerly midshipman | New Orleans | 40 | Resigned. | |
| Isaac P. Davis, contractor | Boston | 10,000 00 | | |
| John E. Davidson, formerly midshipman | Unknown | 2 26 | | |
| Edward W. Dowse, formerly midshipman | Wilmington, Del. | 63 62 | | |
| James H. Dobbins, formerly midshipman | Philadelphia | 100 | | |
| Samuel Dogget, formerly gunner | Unknown | 77 | Run. | |
| Lawrence A. Dorsey, formerly commander of a galley | Wilmington, N. C. | 100 | Transcript of his account made out for suit | Dead. Suit discontinued. |
| John W. Dorsey, formerly surgeon's mate | Baltimore | 609 27 | | |
| Patrick Dunn, formerly seaman | Unknown | 30 | | |
| Francis Delino, formerly midshipman | New Orleans | 38 | | |
| Adam S. E. Duncan, formerly midshipman | Gettysburg, Penn. | 38 | | |
| William Duncanson | Washington, D. C. | 200 | Transcript of his account made out for suit. | Dead. Insolvent. |
| George Davis, formerly surgeon | New York | 80 | Dead. | |
| Glen Drayton, (No. 2,) formerly lieutenant | Charleston, S. C. | 4,926 59 | Confused unsettled accounts in this office. (see note No. 2, subjoined.) | |
| William Dunston, formerly sailing master | Philadelphia | 160 42 | Transcript of his account made out for suit | Place of residence unknown. |

ABSTRACT—Continue.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|-------------------------------|------------|--|--|
| John Deane, formerly sailing master - - - | Unknown - - - | 428 | | |
| Enos R. Davis, formerly lieutenant - - - | Baltimore - - - | 836 27 | Dead. | |
| John H. Dent, late captain - - - | Charleston, S. Carolina - - - | 6,989 04 | Dead. Unsettled accounts in the office. | |
| Lewis Deblois, purser (old account) - - - | Boston - - - | 24,564 97 | Transcript of his account made out for suit - - - | Suit ordered against principal and sureties, June 9, 1823, no return. |
| William Depester, formerly acting midshipman - - - | Unknown - - - | 41 80 | Dead. | |
| John Davis, formerly purser - - - | Philadelphia - - - | 1,781 11 | Transcript of his account made out for suit - - - | Principal and surety both insolvent. |
| James Davis, formerly sailing master - - - | Unknown - - - | 70 24 | | |
| Andrew Dorgan, formerly sailing master - - - | Norfolk, Virginia - - - | 303 38 | | |
| Samuel F. Dupont, midshipman - - - | New Jersey - - - | 70 | | |
| George I. Davis, formerly sailing master - - - | Unknown - - - | 02 | | |
| Lewis Deblois, purser, (Boston account) - - - | Boston - - - | 2,539 11 | | |
| James B. Decatur, formerly lieutenant - - - | Philadelphia - - - | 449 66 | Special statement transferred to First Comptroller for suit, 13th February, 1810 - - - | Killed before Tripoli; no property, no suit. |
| Deagan, Purviance, & Co. formerly navy agents - - - | Leghorn - - - | 79,031 24 | Special statement transferred to First Comptroller for suit, 21st February, 1810 - - - | Insolvent. |
| John Dorsey, formerly contractor - - - | Baltimore - - - | 3,000 | Special statement transferred to First Comptroller for suit, 11th December, 1809 - - - | The district attorney was instructed, 10th June, 1824, to receive from the administrator an approved bond, payable in 12 months after date, for the amount of assets which may come into his hands as administrator. |
| Robert M. Desha, late paymaster marine corps - - - | Washington, D. C. - - - | 111,586 07 | Transcript of his account made out for suit - - - | Captain Desha died in the territory of Arkansas, where suit against his administrators was instituted. The district attorney for that district, in his return for August term, 1823, says, "insolvency of the estate pleaded." It is probable captain Desha had property in the District of Columbia. A letter has been addressed to his administrator advising him of a priority given to the United States, by their laws of claim to the proceeds from the estates of deceased persons, and claiming such priority. |
| Daniel S. Dexter, formerly master commandant - - - | Erie, Penn. - - - | 4,600 16 | Dead. | |
| E. | | | | |
| Samuel Elbert, (No. 3,) formerly lieutenant - - - | Savannah, Georgia - - - | 24,373 63 | Dead. See note No. 3, subjoined. | |
| Adam Eckfelt, formerly contractor - - - | Philadelphia - - - | 5,500 | | |
| James Eakin, formerly sailing master - - - | New York - - - | 237 72 | Transcript of his account made out for suit - - - | Insolvent. |
| Frank Ellery, formerly lieutenant - - - | Newport, R. I. - - - | 48 16 | | |
| Daniel Eldridge, formerly sailing master - - - | Philadelphia - - - | 1,968 30 | Transcript of his account made out for suit - - - | Dead. Insolvent. |
| Thomas B. Eyre, formerly carpenter - - - | Philadelphia - - - | 50 | Transcript of his account made out for suit - - - | Not found. |
| William W. Edwards, formerly midshipman - - - | Washington, D. C. - - - | 95 53 | Killed on board the brig Argus, in action with the Pelican. | |
| Edwin Essex, formerly midshipman - - - | Washington, D. C. - - - | 35 | | |
| Thomas E. Finnemore, formerly midshipman - - - | Philadelphia - - - | 502 25 | | |
| James Foster, formerly gunner - - - | Unknown - - - | 40 | | |
| Andrew Fitzhugh, lieutenant - - - | Virginia - - - | 7 34 | | |
| James M. Freeman, formerly midshipman - - - | Baltimore - - - | 32 | | |
| John D. Fischer, formerly lieutenant - - - | Washington Co. Md. - - - | 555 49 | | |
| William Fleetwood, formerly sailing master - - - | Baltimore - - - | 470 66 | | |
| Thomas Fitzsimons - - - | Philadelphia - - - | 2,324 38 | Dead. | |
| Joseph Field, formerly midshipman - - - | Easton, Md. - - - | 152 15 | Transcript of his account made out for suit - - - | Supposed to be lost at sea No property. |
| Edward Field, formerly surgeon's mate - - - | Waterbury, Con. - - - | 31 50 | | |
| John H. Fosdick, formerly midshipman - - - | Unknown - - - | 38 | | |
| Nathaniel Fanning, formerly sailing master - - - | New York - - - | 70 57 | Special statement transferred to First Comptroller for suit, 16th January, 1811 - - - | Dead. Insolvent. |
| John R. Fenwick, (No. 4,) now colonel in the army - - - | Pensacola, W. F. - - - | 400 | Advanced for the purchase of books for the use of the marine corps. See note No. 4, subjoined. | |

ABSTRACT—Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|---------------------------------|------------|---|--|
| Robert Fulton - - - - | New York - - - - | 1,000 | Dead. Advanced on account of torpedo experiments. | |
| Mark Fernald, formerly sailing master - - - - | Unknown - - - - | 35 21½ | | |
| George Farragut, formerly sailing master - - - - | Tennessee - - - - | 150 | Transcript of his account made out for suit - - - - | Dead. Process not served on representatives. |
| John M. Funk, formerly lieutenant - - - - | Lancaster, Pen. - - - - | 1,218 71 | | |
| John Freeborn, formerly master's mate - - - - | Unknown - - - - | 18 56 | Transcript of his account made out for suit - - - - | Place of residence unknown. |
| Henry P. Fleishman, formerly midshipman - - - - | Unknown - - - - | 4 80 | | |
| James W. Forrest, formerly midshipman - - - - | Washington, D. C. - - - - | 193 38 | Do do do - - - - | Suit progressing. |
| Joseph Fisher, formerly master's mate - - - - | Boston - - - - | 201 69 | Do do do - - - - | Not found. |
| Thomas Frazer, formerly sailing master - - - - | Unknown - - - - | 250 | Do do do - - - - | Place of residence unknown. |
| Henry Fry, formerly purser - - - - | near Crown Point, N. Y. - - - - | 2,896 64 | Do do do - - - - | Fry is represented by Dutee J. Pearce, one of his sureties, to be good for the debt. No suit yet ordered against sureties; will be if necessary. |
| | | | Do do do - - - - | Suit ordered, January 2d, 1823. No return. |
| Jonathan D. Ferris, formerly sailing master - - - - | New Orleans - - - - | 889 88 | | Released from prison by President of the United States. |
| James Frazer, formerly sailing master - - - - | Vienna, Md. - - - - | 2,645 90 | Do do do - - - - | |
| Lewis Fairchild, formerly purser, (No. 10,) - - - - | New York - - - - | 25,045 21 | Lost in the Wasp. See note No. 10, subjoined. | |
| John H. Fawn, formerly navy agent - - - - | Norfolk, Va. - - - - | 139,340 06 | Transcript of his account made out for suit - - - - | Principal dead; insolvent. Judgment against sureties for penalty of bond (\$20,000) on which \$10,000 have been paid. |
| Nicholas Fountain, formerly master's mate - - - - | Unknown - - - - | 63 42 | | |
| John B. Fanning, late purser - - - - | near Boston - - - - | 14,326 | Dead. His accounts under examination; when adjusted the balance will be considerably reduced. | |
| Robert H. Flinn, formerly purser - - - - | Unknown - - - - | 164 84 | Special statement transferred to First Comptroller for suit, 11th December, 1809 - - - - | Has never been found. |
| William Flemming - - - - | Unknown - - - - | 24 80 | Certified transcript transmitted to First Comptroller for suit, 29th November, 1820 - - - - | Transcript of final settlement of this account transmitted to attorney, New York, February 20, 1822. No return. |
| Henry Foxall, formerly contractor - - - - | Georgetown, D. C. - - - - | 27 73 | | |
| G. | | | | |
| James Greenlaw, formerly midshipman - - - - | Port Royal, Va. - - - - | 60 | Transcript of his account made out for suit - - - - | Not found. |
| John M. Gardner, formerly master commandant - - - - | Philadelphia - - - - | 26 44 | Dead. | |
| John W. Gibbs, formerly lieutenant - - - - | Charleston, S. C. - - - - | 660 74 | Transcript of his account made out for suit - - - - | Dead. Insolvent. |
| John Gillman, formerly master's mate - - - - | Unknown - - - - | 41 | | |
| William R. Graham, formerly midshipman - - - - | Unknown - - - - | 88 70 | Do do do - - - - | Suit abated. Not found. |
| Michael Graham, formerly surgeon - - - - | Lynchburg, Va. - - - - | 168 99 | Do do do - - - - | Dead. Insolvent. |
| Henry Gilliam, formerly lieutenant - - - - | Augusta, Geo. - - - - | 2,004 95 | | |
| John Gault, formerly midshipman - - - - | Baltimore - - - - | 44 07 | | |
| Joseph Gantt, formerly midshipman - - - - | Unknown - - - - | 38 | | |
| Henry L. Gross, formerly midshipman - - - - | Unknown - - - - | 51 56 | | |
| Aquilla Giles, formerly marshal - - - - | New York - - - - | 94 88 | Special statement transferred to First Comptroller for suit, 11th December, 1809 - - - - | Relieved by act of Congress, March 3d, 1819. |
| Thomas Gordon, formerly midshipman - - - - | Easton, Maryland - - - - | 35 26 | Discharged from service, June, 1801. | |
| Royal Gurley, formerly midshipman - - - - | North Yarmouth - - - - | 38 | Resigned, 25th February, 1801. | |
| William Godby, formerly midshipman - - - - | Unknown - - - - | 30 | Dead. | |
| John Gavino, formerly consul - - - - | Gibraltar - - - - | 3,886 85 | Transcript of his account made out for suit - - - - | Suit progressing. |
| John R. Grayson, formerly sailing master - - - - | Washington, D. C. - - - - | 281 27 | Do do do - - - - | Place of residence unknown. |
| James Gibbon, formerly lieutenant - - - - | Richmond, Va. - - - - | 390 95 | Do do do - - - - | Dead. Insolvent. |
| Benjamin Goodwin, formerly sailing master - - - - | Baltimore - - - - | 533 01 | Do do do - - - - | Drowned at sea. Insolvent. |
| William Gerrard, jr. formerly midshipman - - - - | Middletown, Ky. - - - - | 114 | Do do do - - - - | Not found. |
| John Goulding, formerly contractor - - - - | Georgetown, D. C. - - - - | 4,642 50 | Do do do - - - - | Principal and sureties dead; insolvent. |
| Robert Greenleaf, formerly paymaster marine corps - - - - | Providence, R. I. - - - - | 12,912 92 | Do do do - - - - | Dead. Insolvent. |
| Robert M. Gamble, formerly lieutenant - - - - | Philadelphia - - - - | 1,041 72 | Dead. | |
| George H. Geddes, formerly lieutenant - - - - | Newport or Dover, Del. - - - - | 1,600 | Transcript of his account made out for suit - - - - | Suit pending February term, 1823. |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|------------------------------|-----------|---|---|
| Charles W. Goldsborough, prize agent | Washington, D. C. | 2,809 74 | | |
| Richard Gregory, formerly surgeon's mate | Do. | 108 | Transcript of his account made out for suit. | Dead; representatives unknown. |
| Charles Gobert, formerly contractor | Do. | 400 | Do. do. | No suit. |
| John Grant, formerly midshipman | Georgetown, D. C. | 60 | | |
| William Gunning, formerly midshipman | Raleigh, N. C. | 65 79 | | |
| William Giles, formerly midshipman | Charleston, S. C. | 57 | | |
| John C. C. Gunn, formerly midshipman | Norfolk, Virg. | 106 17 | Do. do. | Several writs issued. Returned "Non est inventus." |
| Peter Gamble, formerly midshipman | Lewistown, N. Y. | 20 50 | Do. do. | Suit ordered against representatives; no return. |
| Anthony Gale, formerly lt. col. marine corps | Philadelphia | 529 63 | | |
| William L. Gill, formerly midshipman | Baltimore | 19 | | |
| Charles F. Grandison, formerly sailing master | Charleston, S. C. | 14,776 10 | | |
| Benjamin Griffin, formerly steward | Unknown | 14 66 | | |
| Lewis German, formerly lieutenant | Philadelphia | 1,196 69 | Do. do. | Dead; no representatives. |
| Joseph Gamble, formerly sailing master | Do. | 130 | Do. do. | No property; no suit. |
| Thomas Godfrey, formerly lieutenant | Unknown | 1,014 63 | | |
| Henry Gray, formerly lieutenant | Albany, N. Y. | 494 16 | | |
| John Graves, formerly sailing master | Philadelphia | 48 | | |
| Edward C. Gardner, formerly sailing master | do. | 100 | Do. do. | No property. |
| Robert W. Goldsborough, formerly purser | Cambridge, Md. | 9,585 46 | Do. do. | Principal dead; suit against surety pending. |
| Christopher Gadsden, formerly lieutenant | Charleston, S. C. | 2,179 12 | Do. do. | Dead, insolvent. |
| John Galloway, formerly midshipman | Tulip, Md. | 87 86 | Special statement transferred to First Comptroller, for suit, 16th January, 1811. | Cannot be found. |
| Charles Gordon, formerly captain | Chestertown, Md. | 3,055 50 | Transcript of his account made out for suit. | Indulgence of 1, 2, and 3 years, from the 24th February, 1823, granted to administrator on his securing the debt with interest. |
| H. | | | | |
| Thomas Hendry, formerly lieutenant | New Jersey | 308 59 | | |
| William M. Hunter, lieutenant | Pennsylvania | 700 | In service, on board the ship Franklin, Pacific Ocean, and the purser directed to stop it from his pay. | |
| Daniel Hazard, formerly sailing master | Unknown | 70 | | |
| John Hudson, formerly sailing master | Unknown | 178 05 | | |
| William L. Hudson, formerly sailing master | New York | 263 96 | | |
| Benedict Higdon, formerly midshipman | Washington, D. C. | 216 79 | Transcript of his account made out for suit. | Suit pending, October term, 1822. |
| Samuel Hambleton, prize agent | Eastern Shore, Md. | 5,682 46 | | |
| Peter Horace, formerly master's mate | Unknown | 244 59 | | |
| Samuel F. Hooker, formerly contractor | Sackett's Harbor, N. Y. | 9,500 | | |
| George S. Hackley, formerly midshipman | Fredericksburg, Virg. | 258 74 | Do. do. | Dead; insolvent. |
| Thomas Hoyt, formerly lieut. marines | Virginia | 483 26 | Do. do. | Place of residence unknown. |
| Daniel Hughes, formerly surgeon's mate | Unknown | 69 | Do. do. | Do. |
| John Holcomb, formerly midshipman | Do. | 71 58 | Do. do. | Dead; representatives unknown. |
| Pollard Hopewell, formerly midshipman | St. Mary's County, Md. | 44 53 | Killed on board the Chesapeake, in action with the Shannon. | |
| William B. Hall, formerly midshipman | Medford, Mass. | 44 | | |
| George H. Hannah, formerly midshipman | Georgetown, D. C. | 73 45 | Transcript of his account made out for suit. | Cannot be found. |
| Thomas R. Handy, formerly midshipman | Rhode Island | 77 90 | Dead. | |
| Archibald Hamilton, formerly lieutenant | Charleston, S. C. | 805 36 | | |
| Daniel Hawley, formerly consul | Havana | 213 37 | Transcript of his account made out for suit. | Place of residence unknown. |
| Abraham Haley, formerly midshipman | Unknown | 38 02 | | |
| William Hartigan, formerly midshipman | Norfolk, Virg. | 57 | Do. do. | Suit progressing, Spring term, 1828. |
| William Hunter, formerly navy agent | Savannah, Geo. | 1 03 | | |
| James P. Hunt, formerly sailing master | Unknown | 60 | Do. do. | Cannot be found. |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|-------------------------------|-----------|---|--|
| Henry Hammond, formerly navy agent - - - | St. Domingo - - - | 178 50 | Transcript of his account made out for suit. - - - | Place of residence unknown. |
| Thomas W. Hooper, formerly quartermaster marine corps - - - | Boston - - - | 1,223 78 | Do do - - - | Dead; insolvent. |
| William Higgins, formerly navy agent - - - | Malta - - - | 11,361 94 | Said to be insolvent. Unsettled accounts in the office. | |
| Robert Hamersley, formerly midshipman - - - | Lexington, Va. - - - | 100 | | |
| William Hall, formerly midshipman - - - | Fairfax Co. Va. - - - | 59 31 | Transcript of his account made out for suit. - - - | Process not executed, Spring session, 1823. |
| Thomas P. Harrison, formerly midshipman - - - | Unknown - - - | 80 | | |
| Andrew Haslet, formerly midshipman - - - | Baltimore - - - | 100 | | |
| James Harrison, formerly contractor - - - | Centerville, S. C. - - - | 4,000 | | |
| Horatio I. Humphries, formerly midshipman - - - | Unknown - - - | 38 | | |
| Nicholas Harwood, formerly surgeon - - - | Annapolis, Md. - - - | 150 | | |
| Henry H. Haskins, formerly midshipman - - - | Unknown - - - | 120 | Transcript of his account made out for suit. - - - | Not found. |
| Benjamin Hyde, formerly lieutenant marines - - - | Alexandria, D. C. - - - | 1,000 | | |
| Joseph Heslip, formerly midshipman - - - | Baltimore - - - | 4 88 | | |
| Anthony W. Hayman, formerly sailing master - - - | Richmond, Va. - - - | 80 | Do do - - - | Process not executed, Spring session, 1823 |
| John Hyland, of Stephen, formerly contractor - - - | Unknown - - - | 125 82 | Do do - - - | Place of residence unknown. |
| Edward F. Howell, formerly midshipman - - - | Philadelphia - - - | 120 97 | Do do - - - | Killed during the late war; no property. |
| William J. Harper, formerly midshipman - - - | Do - - - | 41 17 | | |
| Julius Humphries, formerly midshipman - - - | Unknown - - - | 429 29 | Do do - - - | Place of residence unknown. |
| Theodore Hunt, formerly lieutenant - - - | St. Louis, Missouri - - - | 2,338 59 | | |
| Lewis C. Henschman, formerly master's mate - - - | Unknown - - - | 66 67 | Do do - - - | Do do |
| Edward Haddaway, formerly lieutenant - - - | Talbot County, Md. - - - | 1,441 95 | Unsettled accounts in the office. | |
| Bernard Henry, formerly captain of Delaware flotilla - - - | Now Consul at Gibraltar - - - | 662 94 | | |
| William H. Haddaway, formerly midshipman - - - | Talbot County, Md. - - - | 40 | | |
| Charles H. Hannah, formerly captain marines - - - | Unknown - - - | 562 23 | | |
| Leonard Hall, formerly sailing master - - - | Baltimore - - - | 276 88 | Transcript of his account made out for suit. - - - | Several writs issued, and returned "Not found." |
| Delozier Higginbotham, formerly midshipman - - - | Annapolis - - - | 198 61 | Do do - - - | Dead; insolvent. |
| John Hall, formerly major marines - - - | St. Louis, Missouri - - - | 2,518 38 | | |
| John S. Hutton, formerly sailing master - - - | Philadelphia - - - | 233 57 | | |
| P. L. Hoffman, formerly acting purser - - - | New York - - - | 1,652 82 | Transcript of his account made out and transmitted for suit 19th December, 1823. | |
| Alexander F. Hanlon, formerly acting purser - - - | Peekskill, N. Y. - - - | 1,908 08 | | |
| William B. Harris, formerly midshipman - - - | Unknown - - - | 27 76 | Transcript of his account made out for suit - - - | No property. |
| David Hall, formerly sailing master - - - | Norfolk, Va. - - - | 210 | Do do - - - | Process not executed, Spring session, 1823. |
| Richard S. Heath, formerly lieutenant - - - | Dumfries, Va. - - - | 74 90 | Do do - - - | Process not executed, Spring term, 1823. |
| Benjamin Hodgdon, formerly military store keeper - - - | Philadelphia - - - | 287 78 | Special statement transferred to First Comptroller for suit, 25th June, 1805. - - - | No suit. |
| Josiah Hazard, formerly lieutenant - - - | Connecticut - - - | 220 35 | Special statement transferred to First Comptroller for suit, 11th December, 1809. - - - | Cannot be found. |
| Daniel Hurley - - - | - - - | 80 | | |
| Edward Hall, formerly lieutenant marines - - - | Norfolk, Va. - - - | 188 14 | Special statement transferred to First Comptroller for suit, 26th December, 1815. - - - | Not found; attorney instructed to dismiss the suit. |
| Robert Hamilton, formerly marshal - - - | Delaware - - - | 17 54 | Special statement transferred to First Comptroller for suit, 13th February, 1810. - - - | Suit pending, February term, 1823. |
| John B. Henry formerly consul - - - | - - - | 78 45 | Do do do - - - | Transcript of the last settlement of this account transmitted to attorney at New York, Feb. 20, 1822. No return. |
| John Heath, formerly captain marines - - - | Richmond, Va. - - - | 2,000 | | |
| Thomas Hunt, formerly lieutenant - - - | Watertown, Mass. - - - | 56 31 | Transcript of his account made out for suit. - - - | Writ issued; not found. |
| Bertram G. Hipkins, formerly sailing master - - - | Port Royal, Va. - - - | 2,005 23 | Do do - - - | Dead; no representatives. |
| J. | | | | |
| James Johnson, contractor - - - | Ross County, Ohio - - - | 25,500 | | |
| Richard B. Jones, formerly consul at Tripoli - - - | - - - | 36 | | |
| William C. Jencks, formerly lieutenant - - - | Unknown - - - | 75 94 | Transcript of his account made out for suit. - - - | Not found. |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|--|------------------------------|-----------|---|---|
| Nathaniel Ingraham & Son, formerly navy agents | Charleston, S. C. | 13,870 77 | Transcript of his account made out for suit. | Judgment on scire facias, July term, 1823. |
| William Jarvis, formerly consul | at Lisbon | 38 02 | | |
| Philip Jarvis, formerly lieutenant | Boston | 417 83 | Do do | Not found. |
| Wilson Jacobs, formerly lieutenant | Unknown | 156 28 | Do do | Place of residence unknown. |
| Jacob M. Jacobs, formerly midshipman | Baltimore | 61 15 | Do do | Not found. |
| William M. Jasper, formerly midshipman | Georgia | 330 | | |
| Samuel G. Jerauld, formerly sailing master | Norfolk, Virg. | 2,558 21 | Do do | Process not executed, Spring term, 1823. |
| Philander A. J. P. Jones, formerly lieutenant | Boston | 862 34 | Do do | Not found. |
| Jacob Jones, captain | Head of Sassafras, Md. | 7,262 32 | In service. | |
| John Johnson, formerly gunner | Unknown | 280 | | |
| George Izard, midshipman | Charleston, S. C. | 31 95 | | |
| K. | | | | |
| Lyman Kellogg, formerly captain marines | New York | 9 15 | | |
| Archibald K. Kearney, formerly lieutenant | Newark, N. J. | 19 72 | | |
| John C. Kennicutt, formerly midshipman | Providence, R. I. | 88 50 | Transcript of his account made out for suit. | Dead; insolvent. |
| John Kiddall, formerly midshipman | Baltimore | 3 80 | | |
| William Kean, formerly midshipman | Philadelphia | 152 76 | | |
| Henry H. Kennedy, formerly sailing master | Unknown | 149 01 | | |
| Zerubbabel Kemp, formerly sailing master | Unknown | 82 21 | | |
| Henry Keele, formerly sailing master | Norfolk, Virg. | 87 61 | | |
| Joseph Kerr, formerly contractor | Chillicothe, Ohio | 8,500 | | |
| Thomas King, formerly midshipman | Unknown | 40 | Lost in the Lynx, 1821. | |
| John Kilborne, formerly midshipman | Boston | 77 76 | Dead. | |
| Benjamin Kirby, formerly master's mate | Unknown | 50 | | |
| Matthew Keogh, formerly midshipman | Georgetown, D. C. | 55 05 | | |
| Adam S. Kuhn, formerly midshipman | Fredericktown, Md. | 71 89 | | |
| Stephen B. Kingston, midshipman | Philadelphia | 100 | In service. Purser directed to stop it from his pay. | |
| James Key, formerly purser | Charles Co. Md. | 30 | Special statement transferred to First Comptroller for suit, 11th December, 1809. | Insolvent; debt lost. |
| L. | | | | |
| Green Lynch, formerly midshipman | Edgecomb Co. N. C. | 5,039 37 | Dead. His accounts for expenditures recently received. | |
| Joshua B. Langdon, formerly purser | Portsmouth, N. H. | 1,347 30 | Transcript of his account made out for suit. | Died at sea, insolvent; judicial proceedings against his surety, Gov. Eustis, of Mass. suspended Oct. 20, 1823, until further orders. |
| Edward A. Lansing, formerly midshipman | New York | 130 95 | | |
| Augustus C. W. Love, formerly surgeon's mate | Savannah, Geo. | 664 45 | Do do | Dead; insolvent. |
| Jesse V. Lewis, formerly midshipman | Boston, Mass. | 131 62 | Do do | Not found. |
| John L. Luke, formerly midshipman | Kentucky | 118 40 | | |
| John P. Lovell, formerly sailing master | Unknown | 666 41 | Dead; said to be insolvent. | |
| William Lane, formerly contractor | Pennsylvania | 6,857 04 | Transcript of his account made out for suit. | Balance reduced to \$6857 4. Suit progressing against principal and sureties. |
| William Lewis, formerly lieutenant | Virginia | 2,960 58 | Lost in the Epervier. Confused, unsettled accounts in the office. | |
| Charles Ludlow, formerly lieutenant | New York | 164 68 | | |
| Seth H. Lewis, formerly surgeon's mate | Unknown | 138 27 | | |
| William Lindsay, formerly midshipman | Unknown | 150 | | |
| Joshua Lockwood, formerly midshipman | Charleston, S. C. | 7 98 | | |
| James Lawrence, formerly captain | New Jersey | 11,275 85 | Dead; killed in the action between the U. S. frigate Chesapeake and the British ship Shannon. | |
| John Lippincott, formerly midshipman | Philadelphia | 50 | | |
| Philip F. Livingston, formerly midshipman | New York | 60 | | |
| Wadsworth Loring, formerly midshipman | Duxbury, Mass. | 50 | | |
| James Lloyd | Unknown | 400 | Advanced for the purpose of making experiments on the enemy's ships, agreeably to a resolution of the House of Representatives, June 1813. No vouchers received for disbursement. | |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY |
|--|---------------------------------|-----------|--|--|
| John W. Lewis, formerly sailing master - | Unknown - | 80 | | |
| James Lawreson, formerly sailing master - | Baltimore - | 3 68 | | |
| John Light, formerly sailing master - | Boston, Mass. - | 150 | | |
| John Larkin, formerly midshipman - | Boston, Mass. - | 30 | | |
| Tobias Lear, formerly accountant war department - | Washington, S. C. - | 2,990 71 | Dead | |
| Augustus C. Ludlow, formerly lieutenant - | New York - | 844 22 | Died in the hospital at Halifax, of wounds received on board the U. S. ship Chesapeake | |
| Samuel Livermore, purser - | New Orleans - | 3,407 45 | Transcript of his account made out for suit. - - - | Judicial proceedings suspended against sureties for six months, from 29th October, 1823. |
| Jacob Lewis, (No. 5,) formerly captain - | New York - | 2,364 95 | Unsettled accounts in the office. | |
| James R. Lyman, formerly midshipman - | Unknown - | 141 25 | | |
| Thomas Lindsey, formerly contractor - | Unknown - | 370 23 | | |
| John Lyon, formerly purser - | Baltimore - | 8,273 95 | Insolvent. | |
| Thomas W. Legg, formerly lieutenant marines - | Charleston, S. C. - | 230 28 | | |
| Archibald B. Lord, (No. 11,) formerly lieutenant - | Charleston, S. C. - | 2,892 66 | See note No 11, subjoined. | |
| Enoch Lowe, formerly midshipman - | Unknown - | 485 51 | | |
| Arthur Latimer, formerly midshipman, - | Unknown - | 257 66 | | |
| Nathaniel G. Leighton, formerly master's mate - | Boston - | 60 | | |
| Robert Lewis, formerly purser - | Philadelphia - | 4,047 44 | Special statement transferred to 1st Comptroller for suit, Dec. 11, 1809 | Insolvent; debt lost. |
| Caleb Lownes - | Philadelphia - | 2,000 | Special statement transferred to first Comptroller for suit, 28th May, 1808. - - - | Not found. |
| George W. Leggett, formerly midshipman - | Baltimore - | 60 96 | Special statement transferred to 1st Comptroller for suit, Dec. 11, 1809 | Dead; insolvent. |
| Lane and Salter, formerly contractors - | Philadelphia - | 1,801 97 | Do do do - - - | Suit progressing. |
| Henry S. Langdon, formerly navy agent - | Portsmouth, N. H. - | 28,953 74 | Transcript of his account made out for suit. - - - | Suit continued September term, 1823. |
| M. | | | | |
| Patience Minchin, late contractor - | Washington, D. C. - | 500 | | |
| James E. M'Donald, formerly lieutenant - | Unknown - | 1,204 35 | Unsettled accounts in office. | |
| Thomas C. Magruder, formerly midshipman - | Montgomery, Md. - | 367 55 | | |
| Walter N. Monteath, formerly lieutenant - | Portsmouth, N. H. - | 595 50 | Dead. | |
| William M'Kenny, late contractor - | Georgetown, D. C. - | 3,947 87 | | |
| John M'Knight, formerly midshipman - | Unknown - | 28 20 | Dead. | |
| Kenneth M'Kenzie, formerly midshipman - | Port Tobacco, Md. - | 22 28 | | |
| James Morrison, jun. formerly midshipman - | Lexington, Ken. - | 73 49 | Transcript of his account made out for suit. - - - | Dead; insolvent. |
| George Marcellen, formerly lieutenant - | New York - | 91 83 | Do do - - - | Several writs issued, and returned, "Non est inventus." |
| John Mott, formerly lieutenant - | Middletown Point, N. J. - | 104 72 | Do do - - - | Dead; insolvent. |
| John Mitchell, formerly midshipman, - | King and Queen C. H. Va. - | 30 | | |
| Charles W. Minchin, formerly midshipman - | Washington, D. C. - | 40 | Resigned in June, 1822. | |
| James M'Knight, formerly lieutenant marines - | Philadelphia - | 154 31 | Dead. | |
| Charles Morris, of Robert, formerly midshipman - | Philadelphia - | 237 92 | Dead and said to be insolvent. | |
| George A. Mitchell, formerly midshipman - | Unknown - | 25 | | |
| Joseph Martin, formerly boatswain - | Unknown - | 40 | | |
| Robert M'Connell, formerly midshipman - | Philadelphia - | 30 | | |
| John M'Farlane, - | Philadelphia - | 40 | Confused accounts received. | |
| Daniel M'Neill, jun. formerly midshipman - | Boston, Mass. - | 2,687 42 | Unsettled accounts in the office. | |
| Joseph J. Maxwell, formerly midshipman - | - | 4,443 68 | Dead. | |
| William M'Gee, formerly blacksmith - | Washington, D. C. - | 150 | | |
| John M'Keel, formerly midshipman - | Unknown - | 47 80 | | |
| William M'Intosh, formerly lieutenant - | Georgia - | 991 03 | | |
| Edward M'Carty, formerly contractor - | Cumberland, Md. - | 100 | Transcript of his account made out for suit. - - - | No suit. |
| James M'Glaughon, formerly midshipman - | Windsor, N. C. - | 35 53 | | |
| John M'Cleary, formerly ship carpenter - | Philadelphia - | 300 | | |
| Richard B. Mitchell, formerly midshipman - | Mason Co. Ken. - | 57 | | |
| James M. Mountain, formerly midshipman - | New Castle, Del. - | 50 | | |
| Landon Mercer, formerly midshipman - | West River, Md. - | 114 08 | Dead. | |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|---------------------------------|-----------|---|--|
| Daniel M'Cermick, formerly surgeon | New York | 200 | Dead. | |
| John Macval, formerly midshipman | Unknown | 38 | | |
| Eleazer H. Massury, formerly midshipman | Unknown | 158 | | |
| Daniel M'Kenzie, formerly midshipman | Philadelphia | 113 60 | | |
| James M'Lacklin, formerly midshipman | Washington, D. C. | 180 | | |
| Thomas M'Nier, formerly midshipman | Annapolis, Md. | 60 | | |
| William Mayo, formerly midshipman | Washington, D. C. | 60 | Dead. | |
| William H. Mann, formerly midshipman | Annapolis, Md. | 32 | | |
| Nathaniel Mitchell, formerly midshipman | Warrenton | 120 | | |
| John M'Allister, formerly midshipman | Winchester, Virg. | 60 | | |
| Samuel J. Morrill, formerly sailing master | Unknown | 240 | | |
| Peter Muhlenburg, formerly midshipman | Philadelphia | 79 72 | | |
| Richard Mulford, formerly sailing master | Unknown | 17 91 | | |
| Lee Massey, formerly lieutenant marines | Fairfax Co. Va. | 450 | Dead. | |
| Henry Molier, formerly sailing master | Philadelphia | 3,000 | | |
| John H. Martin, formerly sailing master | Unknown | 20 | | |
| William Maffit, formerly sailing master | Do. | 39 | | |
| John M'Cauley, prize agent | Philadelphia | 27,500 | | |
| John R. Madison, formerly lieutenant | Unknown | 534 48 | | |
| Joseph M'Cormick, formerly sailing master | do. | 10 | | |
| Thomas W. Magruder, formerly midshipman | Montgomery, Md. | 1,564 96 | | |
| Rufus Mayrant, formerly midshipman | South Carolina | 495 | | |
| Theophilus M'Clure, formerly master's mate | Unknown | 46 82 | | |
| Moses Middleton, formerly master's mate | Baltimore | 14 14 | | |
| Samuel Maffet, formerly purser | Georgetown, D. C. | 6,038 71 | Transcript of his account made out for suit. | Principal and security both dead; no suit has been instituted; debt considered secure. |
| Charles E. M'Gee, formerly sailing master | Unknown | 392 | | |
| William Mosher, formerly midshipman | Boston | 100 | | |
| William Mackesney, formerly midshipman | Perth Amboy, N. J. | 457 80 | Dismissed from service. | |
| Humphrey Magrath, formerly purser | Charleston, S. C. | 7,261 28 | Transcript of his account made out for suit. | Principal dead and insolvent. Judgment against surety, who is also insolvent. |
| James Morrison, late navy agent | Lexington, Ken. | 892 26 | | |
| Stephen D. M'Knight, formerly midshipman | Philadelphia | 497 50 | | |
| Robert Miller, formerly surgeon | Unknown | 135 98 | Dead. | |
| Patrick Magruder and } formerly contractors | Washington, D. C. | 2,906 31 | | |
| William Lindsey | | | | |
| David Mitchell, formerly midshipman | Unknown | 380 | | |
| John C. Manson, formerly sailing master | Beaufort, N. C. | 913 60 | Unsettled accounts in the office. | |
| William Miller, sailing master | Philadelphia | 131 85 | In service; purser directed to stop it from his pay. | |
| Joseph Middleton, formerly sailing master | Norfolk, Virg. | 349 | | |
| Joseph A. Mortimer, formerly sailing master | Baltimore | 186 | | |
| Robert Mitchell, formerly midshipman | Prince William Co. Virg. | 220 | | |
| Robert Mercer, formerly commander gun boat | Philadelphia | 73 33 | Special statement transferred to first comptroller for suit, 13th February, 1810. | Cannot be found. |
| Jacob Marks and } formerly contractors | New York | 13,532 12 | Special statement transferred to first comptroller for suit, 28th May, 1808. | No suit. |
| Nicholas J. Roosevelt | | | | |
| Joseph S. M'Pherson, formerly master commandant | Philadelphia | 1,077 82 | | |
| Mervine P. Mix, formerly lieutenant | New York | 1,578 64 | In service, and will be stopped from his pay by the purser. | |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|------------------------------|------------|---|---|
| N. | | | | |
| James Nicholson, formerly lieutenant | Massachusetts | 557 75 | | |
| Augustus A. Nicholson, formerly lieutenant marines | New York | 16 42 | | |
| George North, formerly midshipman | Philadelphia | 40 98 | | |
| William Nicolson, formerly sailing master | Maryland | 55 65 | Transcript of his account made out for suit | Not found. |
| John B. Nevitt, formerly lieutenant | Natchez | 6,350 96 | Transcript of his account made out and transmitted for suit 19th December, 1823. | |
| Joseph Nicholson, of Samuel, formerly lieutenant | Boston | 3,255 23 | | |
| David C. Nicholls, formerly midshipman | Unknown | 140 | | |
| Charles Neyle, formerly midshipman | Charleston, S. C. | 1 15 | | |
| John B. Neale, formerly midshipman | Unknown | 38 | | |
| Hamlet Neale, formerly midshipman | Centerville, Virg. | 200 67 | Transcript of his account made out for suit. | Dead; process not executed against representatives. |
| Joseph Noyes, formerly midshipman | Boston, Mass | 40 | | |
| Joseph S. Nelson, formerly midshipman, now captain ordnance | | 4 88 | | |
| John B. Nicholson, formerly lieutenant | Unknown | 3,295 50 | Dead; unsettled accounts in the office. | |
| Joseph North, formerly purser | Philadelphia | 112,222 58 | Unsettled accounts in the office. | |
| James J. Nicholson, formerly midshipman | Unknown | 138 35 | | |
| Elisha Norton, formerly acting sailing master | New Orleans | 348 27 | | |
| Benedict J. Neale, (No. 6.) formerly lieutenant | St. Mary's County, Md. | 18,586 06 | Dead; lost in the Epervier. | |
| William Nicholson, formerly sailing master | Richmond, Va. | 289 01 | | |
| William Nichols, formerly marshal | Pennsylvania | 1,965 39 | Special statement transferred to First Comptroller for suit, 30th July, 1802. | Dead; insolvent. |
| O. | | | | |
| Ormsby and Doane, formerly acting navy agents | Pittsburg, Penn. | 286 69 | | |
| P. S. Ogilvie, (No. 7,) formerly midshipman | Richmond, Va. | 1,445 81 | Special statement transferred to First Comptroller for suit, 26th December, 1815. | No suit. |
| Joshua Orme, formerly midshipman | Unknown | 14 36 | | |
| John Oneale, formerly midshipman | Montgomery, Co. Md. | 43 97 | Dead. | |
| James R. Owen, formerly midshipman | New York | 90 97 | | |
| James Ord, formerly midshipman. | Washington | 40 | | |
| William A. Ogden, formerly midshipman | Jonesborough, Tenn. | 60 | | |
| Nicholas O'Connor, formerly sailing master | Philadelphia | 160 | Navy pensioner. | |
| P. | | | | |
| Benjamin Pinder, formerly sailing master | Unknown | 300 | | |
| Octavius A. Page, formerly midshipman | Alexandria, D. C. | 4,548 50 | Dead. | |
| John Pettigrew, formerly lieutenant | Washington, D. C. | 1,179 50 | Dead. | |
| Edgar Patterson, formerly contractor | Georgetown, D. C. | 1,754 50 | | |
| George Painter, formerly carpenter | England | 18 20 | | |
| Stephen Proctor, formerly midshipman | Philadelphia | 79 88 | Transcript of his account made out for suit. | No property. |
| Carlisle Pollock, formerly acting purser | New Orleans | 176 59 | Do do | Suit ordered September 8, 1823. No return. |
| William W. Page, formerly midshipman | Norfolk, Va. | 28 30 | Resigned. | |
| George Pearce, formerly lieutenant | Virginia | 494 52 | Dead. | |
| George Price, formerly lieutenant | Unknown | 688 94 | Dead. | |
| John Parker, formerly purser | Do | 209 49 | Transcript of his account made out for suit. | Do do |
| George Pierce, (No. 12,) formerly midshipman | | 2,811 69 | | |
| B. H. Phillips, formerly consul | Curracoa | 1,503 68 | | |
| Seymour Potter, formerly lieutenant | Boston, Mass. | 420 | Discharged from service, July, 1801. | |
| Samuel and W. Y. Purviance, & Co. | Baltimore | 965 99 | | |
| Jeremiah Peck | Philadelphia | 56 | Advanced to William Scott, who shipped as a quartermaster in the navy, and for whom Peck was security. Judgment was obtained by A. J. Dallas, Esq. in whose hands it remains. | |

ABSTRACT---Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|--|---------------------------------|------------|---|---|
| Loring Pepoon, formerly recruiting officer | Unknown | 200 | | |
| William C. Pierpont, formerly midshipman | Connecticut | 552 | Dead. | |
| William Peters, formerly midshipman | Baltimore | 1,584 71 | | |
| Samuel Pearce, formerly sailing master | Gloucester, Mass. | 198 | Confused accounts in the office. | |
| William P. Potts, formerly midshipman | Washington, D. C. | 50 | | |
| Christopher R. Perry, formerly captain | Rhode Island | 535 09 | Special statement transferred to first Comptroller for suit, 11th December, 1809. | Judgment against United States in 1817. |
| Abraham Phillips, formerly midshipman | Beaufort, S. C. | 60 | Dead. | |
| John Phillips, formerly midshipman | Philadelphia | 21 88 | | |
| William Petty, formerly sailing master | Unknown | 73 24 | Dead. | |
| Thomas H. Pinckney, formerly lieutenant marines | Charleston, S. C. | 198 88 | Dead. | |
| Joseph Pierce, formerly sailing master | Unknown | 150 | | |
| George Parker, formerly midshipman | Unknown | 1,435 69 | | |
| Thomas G. Peachy, formerly acting surgeon | Unknown | 2 99 | | |
| Joseph P. Prince, formerly lieutenant | Charleston, S. C. | 4,877 31 | Unsettled accounts in the office. | |
| William H. Potter, formerly midshipman | Unknown | 661 | | |
| Lewis B. Page, sailing master | Norfolk, Va. | 2,733 15 | Balance reduced to \$ 845 59 by account reported 25th Nov. 1823. | |
| Richard Parrott, formerly contractor | Georgetown, D. C. | 5,275 62 | Dead. | |
| Robert Pottenger, formerly purser | Near Hagarstown, Md. | 9,143 93 | Transcript of his account made out for suit. | Suit ordered against principal and sureties, Sept. 8, 1823. No return. |
| Thomas D. Price | Unknown | 60 | Special statement transferred to First Comptroller, for suit, 13th February, 1816. | Cannot be found. Attorney instructed, Oct. 29, 1823, to dismiss the suit. |
| Pearson and Brown, formerly contractors | Washington, D. C. | 8,032 03 | Special statement transferred to First Comptroller for suit, 28th July, 1810. | Suit discontinued since July 12, 1811. |
| Benjamin Page, lieutenant | Rhode Island | 119 51 | In service. The purser directed to stop it from his pay. | |
| Q. | | | | |
| George Quackenbos, formerly surgeon | New York | 5 | | |
| R. | | | | |
| Wilmot F. Rogers, surgeon's mate | Virginia | 100 | In service. Purser of Constitution directed to stop it from his pay. | |
| Samuel Richardet, formerly lieutenant | Philadelphia | 1,079 67 | Dead. Confused accounts rendered, but not examined. | |
| Benjamin F. Read, formerly lieutenant | Philadelphia | 15,942 05 | Dead. | |
| Henry B. Rapp, formerly lieutenant | South America | 6,082 63 | Unsettled accounts in the office. | |
| Samuel Robertson, late purser | Norfolk, Va. | 702,456 96 | Accounts in the office under examination. | |
| John Rodney, formerly midshipman | Delaware | 9 33 | | |
| Robert C. Rossetter, formerly midshipman | Baltimore | 77 85 | Transcript of his account made out for suit. | Not found. |
| John M. Rinker, formerly sailing master | Philadelphia | 70 | | |
| Lawrence Rousseau, lieutenant | New Orleans | 4,306 93 | In service. Purser directed to stop it from his pay. | |
| Charles C. Russell, midshipman | Boston, Mass. | 460 25 | On furlough. | |
| John F. Randolph, formerly commander of a galley | North Carolina | 289 37 | | |
| James Rand, formerly purser | Portsmouth, N. H. | 25 | | |
| Robert D. Reeder, formerly midshipman | St. Mary's Co. Md. | 5 07 | | |
| Thomas Reagan, (No. 8.) contractor | Cincinnati, Ohio | 8,000 | Advanced for building gun boats on the Ohio. No accounts received; see Note No. 8, subjoined. | |
| John Runchey, formerly midshipman | Philadelphia | 282 20 | | |
| John Robertson, formerly sailing master | Norfolk, Va. | 30 56 | | |
| Hethcote I. Reed, formerly lieutenant | New Jersey | 8,223 71 | Dead. | |
| John Rodgers, formerly midshipman | Boston | 120 | | |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|--|---------------------------------|------------|---|--|
| Michael Reynolds, formerly captain marines | New Orleans | 2,167 48 | He has accounts in the Register's office, which, it is believed, exhibit a balance due to him more than sufficient to cover this. | |
| Joseph G. Roberts formerly surgeon | Kentucky | 130 | | |
| Robert Rogerson, formerly midshipman | Charles Co. Md. | 100 | Drowned. | |
| William B. Randolph, formerly midshipman | Williamsburg, Va. | 140 | Lost in the Wasp, in 1814. | |
| John B. Rousseau, formerly midshipman | New Orleans | 70 | | |
| Solomon Rutter, formerly lieutenant | Baltimore | 10,812 | Unsettled accounts in the office. | |
| James Reilly, formerly lieutenant | Middletown, Con. | 1,013 94 | Transcript of his account made out for suit. | Lost in the Wasp. No suit. |
| Charles Robinson, formerly midshipman | Fredericksburg, Va. | 134 96 | | |
| Thomas Rogerson, formerly surgeon's mate | Port Tobacco, Md. | 50 00 | | |
| N. W. Rothwell, formerly purser, (deceased) | Delaware | 238,419 01 | Account stated and reported to the Second Comptroller on 31st October, 1823; balance reduced to \$23,771 68. | |
| James Roberts, formerly midshipman | Unknown | 5 66 | | |
| Clement S. Rogers, formerly midshipman | New Haven | 162 63 | | |
| Charles C. Russell, formerly master commandant | Boston | 6 33 | Discharged in October, 1801. | |
| Edmund M. Russell, midshipman | Massachusetts | 1,414 30 | In service. Purser directed to stop it from his pay. | |
| Nicholas J. Rosevelt, formerly contractor | New York | 21,831 39 | Special statement transferred to First Comptroller for suit, 28th May, 1808. | Discharged. Insolvent. |
| S. | | | | |
| Greome K. Spence, formerly purser | Portsmouth, N. H. | 4,199 77 | | |
| Thomas Shields, purser | New Orleans | 98,514 30 | | |
| William Swift, surgeon | Massachusetts | 104 44 | | |
| William A. Spencer, lieutenant | New York | 169 | Loss on Treasury notes. | |
| John K. Smith, formerly navy agent | Washington, D. C. | 280,060 61 | Transcript of his account made out for suit. | Released from imprisonment by prison bounds bond. Marshal's return for October term, 1823. |
| Benjamin Smith, formerly lieutenant | Unknown | 71 66 | | |
| Isaac Sharp, formerly midshipman | Unknown | 19 11 | | |
| John D. Sears, formerly midshipman | Havre de Grace, Md. | 19 19 | Dead. | |
| Thomas Smith, formerly boatswain | Unknown | 52 48 | Transcript of his account made out for suit. | Place of residence unknown. |
| William G. Stewart, formerly midshipman | Philadelphia | 57 70 | Do do | Dead. No suit. |
| Walter Stewart, formerly lieutenant | Philadelphia | 2,684 65 | | |
| Patrick Sim, formerly surgeon | Upper Marlborough, Md. | 328 33 | Said to be insolvent. | |
| Samuel Stubbs, formerly midshipman | North Yarmouth, Me. | 38 | | |
| Joseph Strout, formerly lieutenant | Unknown | 6 25 | | |
| William Slater, formerly gunner | Unknown | 40 | Deserted from service. | |
| Richard Sommers, formerly lieutenant | New Jersey | 413 31 | Killed at Tripoli, in the fire ship. | |
| Andrew Sterret, formerly master commandant | Baltimore | 48 59 | Dead. | |
| John Sisco, formerly cook | Philadelphia | 20 | | |
| Richard B. Servant, formerly contractor | Norfolk, Virg. | 16 54 | Advanced on account of building gun boats. | |
| John Smith, formerly captain | Philadelphia | 5,461 01 | Dead. Unsettled accounts in the office. | |
| Joseph Saunders, formerly lieutenant | Unknown | 1,048 84 | Dead. | |
| James Swan, formerly lieutenant | Boston | 60 | | |
| John Shattuck, formerly lieutenant | Unknown | 680 | | |
| Nathaniel Storer, formerly sailing master | New Haven, Con. | 80 | | |
| Thomas Stratton, formerly midshipman | Norfolk, Virg. | 33 38 | | |
| William Sim, formerly midshipman | Washington, D. C. | 223 68 | Dead. | |
| Hugh Steele, formerly midshipman | Romney, Va. | 88 | | |

ABSTRACT—Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|--|------------------------------|-----------|--|---|
| Joseph G. L. Smith, formerly midshipman | Unknown | 38 | | |
| Philip P. Schuyler, formerly midshipman | New York | 142 38 | | |
| Lawrence W. Stith, formerly sailing master | New Orleans | 600 34 | | |
| George S. Sontag, formerly sailing master | Russia | 185 76 | Said to be in the Russian navy. | |
| James Stewart, formerly midshipman | Boston | 57 | | |
| Nathaniel R. Smith, formerly chaplain | Unknown | 130 | | |
| Joseph H. Spicknall, formerly midshipman | Baltimore | 60 | | |
| Josiah Shaw, formerly midshipman | Baltimore | 100 | | |
| Charles F. Sherburne, formerly midshipman | Washington, Ga. | 23 01 | Transcript of his account made out for suit | Cannot be found. |
| William Sandford, formerly sailmaker | Washington, D. C. | 1,560 | Dead. | |
| St. John Stith, formerly sailing master | Unknown | 80 | | |
| John R. Scourse, formerly sailing master | Unknown | 20 | | |
| Joseph E. Smith, formerly midshipman | Baltimore | 88 | Dead. | |
| Samuel Stiness, formerly sailing master | Norfolk, Va. | 80 | | |
| Sully & Smith, formerly contractors | Norfolk, Va. | 902 04 | | |
| Horace Smith, formerly sailing master | Eastern Neck, Kent co. Md. | 2 | | |
| Joseph Shepherd, formerly gunner | Unknown | 30 | | |
| Charles Smith, formerly midshipman | Port Tobacco, Md. | 92 49 | | |
| Thomas H. Storm, formerly agent for prisoners | Barbadoes | 543 | | |
| Thomas Smallpiece, formerly master's mate | Unknown | 243 07 | | |
| Edward H. Stewart, formerly midshipman | Unknown | 579 76 | Unsettled accounts in the office. | |
| John R. Sherwood, formerly midshipman | Unknown | 3,222 15 | Do. do. | |
| William D. Salter, lieutenant | New York | 1,314 36 | In service. Purser of the Constitution directed to stop it from his pay. | |
| Egbert Shaler, formerly midshipman | Middletown, Con. | 38 | | |
| James B. Sigourney, formerly midshipman | Boston, Mass. | 1,093 33 | | |
| Ezekiel Salomon, formerly purser | New Orleans | 1,080 76 | Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| Charles L. Sacket, formerly master's mate | Unknown | 408 | | |
| Joseph Stevens, formerly sailing master | Philadelphia | 11,506 45 | | |
| John T. Shubrick, formerly lieutenant | Charleston, S. C. | 783 | Dead. Lost in the Epervier. | |
| John B. Shute, formerly midshipman | Elizabethtown, N. J. | 60 | Killed in a duel at Amelia Island, 1818. | |
| John Stansbury, formerly lieutenant | Baltimore county | 1,359 | Killed in action on Lake Champlain, 11th Sept. 1814. Transcript of his account made out and transmitted for suit, Dec. 19, 1823. | |
| J. & R. Swartwout, J. G. Swift, J. Rees, and G. Kemble, formerly contractors | New York | 15,000 | | |
| James Spaulding, formerly midshipman | Sapho | 90 27 | | |
| Charles L. Springer, formerly lieutenant | New York | 1,333 30 | Unsettled accounts in the office. | |
| William Steel, formerly midshipman | Pendleton county, S. C. | 35 | | |
| Nathan Sutton, formerly seaman | Unknown | 100 | | |
| James Saunders, formerly lieutenant | Philadelphia | 648 30 | | |
| Robert L. Snelson, formerly midshipman | Petersburg, Va. | 175 99 | | |
| John R. Shaw, formerly purser | Annapolis, Md. | 3,143 40 | Transcript of his account made out for suit | Dead. Suit ordered against sureties Sept. 22, 1823. No return. |
| Robert Swartwout, formerly navy agent | New York | 67,358 06 | Do. do. do. | Suit progressing. |
| William Smith & Co. formerly navy agents | Charleston, S. C. | 242 56 | Special statement transferred to First Comptroller for suit, 13th February, 1810, and 3d April, 1811 | Discharged from imprisonment by act of Congress, March 3, 1817. |
| John Stewart, unknown | Baltimore | 120 | Special statement transferred to First Comptroller for suit, 11th December, 1809 | Not found. |
| Thomas Shubrick, formerly contractor | Charleston, S. C. | 17,000 | Do. do. do. | Insolvent. Debt lost. |
| Habijah Savage, formerly midshipman | Unknown | 44 | Do. do. do. | Place of residence unknown. |

ABSTRACT—Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|------------------------------|-----------|---|--|
| Josias M. Speake, formerly master commandant | Washington, D. C. | 80 03 | Special statement transferred to First Comptroller for suit, 16th January, 1811 | Case referred. No award ever returned. |
| John Spriggs, late lieutenant | Philadelphia | 9 45 | Special statement transferred to First Comptroller for suit, 11th December, 1809 | Place of residence unknown. |
| Joseph P. Sawyer, late sailing master | Portland, Me. | 188 16 | | |
| Robert Stewart, formerly lieutenant | Unknown | 415 73 | | |
| T. | | | | |
| Dugomier Taylor, formerly lieutenant | North Carolina | 31 89 | | |
| Henry Tew, jr. formerly sailing master | Newport, R. I. | 1,918 95 | Transcript of his account made out for suit | Dead. Suit ordered ag'st representatives, Aug. 29, 1823. No return. |
| Joseph Tarbell, formerly captain | Norfolk, Va. | 109 35 | Dead. | |
| Ira Titus, formerly midshipman | Brooklyn, N. Y. | 476 21 | Transcript of his account made out for suit | Suit ordered August 29, 1823. No return. |
| John Tripp, formerly lieutenant | Dorchester county, Md. | 4,124 33 | Dead, and believed to be insolvent. | |
| J. Templeman and E. M'Carty, formerly contractors | Cumberland, Md. | 777 24 | Special statement transmitted to First Comptroller, 11th Dec. 1809 | No suit. |
| Henry E. Turner, formerly midshipman | Rhode Island | 20 | | |
| Persifer Taylor, formerly carpenter | Philadelphia | 6 42 | Resigned April, 1817. | |
| William Turner, formerly surgeon | Unknown | 60 92 | | |
| Thomas Truxton, jr. formerly midshipman | Philadelphia | 16 86 | Dead. | |
| Edmund T. Thruston, formerly midshipman | Winchester, Va. | 57 | | |
| John Town, formerly sailing master | Unknown | 70 | Resigned 30th Jan. 1807. | |
| Samuel Turner, jr. formerly special agent | Georgetown, D. C. | 125 55 | | |
| William L. Travers, formerly midshipman | Williamsburg, Va. | 110 | Resigned Mar. 30, 1808. Transcript of his account made out for suit | Suit ordered September 23, 1823. No return. |
| Robert Thompson, formerly chaplain | New York | 670 | Dead | |
| Samuel Truit, formerly midshipman | Dover, Delaware | 38 | | |
| Thomas Thomas, formerly midshipman | Frederick, Md. | 38 | | |
| Tobias Tyler, formerly midshipman | Leesburg, Va. | 60 | | |
| George Thomas, formerly sailing master | Portsmouth, N. H. | 25 | | |
| George Tomlin, formerly midshipman | Baltimore | 71 56 | Dead. | |
| William Thompson, formerly carpenter | Unknown | 50 | | |
| Francis Taylor, formerly midshipman | Charleston, S. C. | 45 | | |
| John Taylor, formerly midshipman | James City, Va. | 26 36 | | |
| Thomas G. Tillinghast, formerly lieutenant (deceased) | Columbia, S. C. | 505 42 | Transcript of his account made out for suit | Verdict for United States, September term, 1823. Defendants pleaded "Plene administravit," except 164 dollars. |
| John Trumbull, formerly master's mate | Boston, Mass. | 246 37 | Transcript of his account made out for suit | Suit ordered September 23, 1823. No return. |
| Philip H. Topham, formerly sailing master | Newport, R. I. | 562 | | |
| John B. Timberlake, purser | Washington, D. C. | 23,496 72 | Transcript of his account made out for suit. | Judgment against sureties for penalty of bond (\$10,000); proceedings stayed by Comptroller March 25, 1820. Attorney instructed by Agent of the Treasury to revive proceedings Nov. 7, 1821. No return since in this case. |
| Samuel Twing, formerly midshipman | Massachusetts | 68 | Dead. | |
| John Teshew, formerly sailing master | Unknown | 3,114 | Confused unsettled accounts in the office. | |
| Benjamin Trevett, formerly sailing master | Charlestown, Mass. | 241 | Transcript of his account made out and transmitted for suit, 19th December, 1823. | |
| George C. Tucker, formerly sailing master | Unknown | 132 | Transcript of his account made out for suit. | Suit ordered September 23, 1823. No return. |
| Joseph Taylor, formerly sailing master | Charleston, S. C. | 781 75 | Transcript of his account made out for suit. | Dead. Suit against representatives continued Sept. term, 1823. |
| James Taylor, formerly sailing master | Wilmington, N. C. | 150 99 | Transcript of his account made out for suit. | Dead. Suit ordered ag'st representatives, Sept. 23, 1823. No return. |
| Joshua H. Townley, formerly purser's steward | Unknown | 22 22 | | |
| Richard T. Timberlake, formerly purser | Paris, Kentucky | 14,429 36 | Transcript of his account made out for suit. | Dead. Indulgence granted to sureties till April 1, 1824, to enable them to inquire into and settle the accounts of principal. |
| James Tootell, formerly purser | Annapolis, Md. | 34 50 | Dead. | |

ABSTRACT.. Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY THE AGENT OF THE TREASURY. |
|---|------------------------------|----------|--|--|
| Joseph Thompson, formerly midshipman | Westmoreland county, Va. | 33 76 | | |
| Francis Tuscan, formerly midshipman | Portsmouth, N. H. | 48 | | |
| Benjamin Turner, formerly lieutenant | Unknown | 719 43 | Killed in a duel. | |
| James B. Taylor, formerly lieutenant | Rhode Island | 93 23 | | |
| Peter Trezevant, formerly purser | Charleston, S. C. | 1,874 89 | Special statement transferred to 1st Comptroller for suit, Nov. 1, 1806. | Verdict for \$ 1,306 32. Return of Dist. Attorney "Nulla bona." |
| John Teackle, formerly contractor | Accomac county, Va. | 257 85 | Do do Dec. 26, 1815. | Cannot be found. |
| V. | | | | |
| John S. Vining, formerly master's mate | Unknown | 1 | | |
| Killiam Van Rensselaer, formerly lieutenant | New York | 181 57 | Transcript of his account made out for suit. | |
| Henry Vandyke, formerly lieutenant | Delaware | 238 46 | Dead. | Dead. Suit ordered ag't representatives Aug. 29, 1823. No return. |
| Ira Vanzant, formerly midshipman | Unknown | 25 | | |
| Saybrant Vanschaick, formerly lieutenant | New York | 86 40 | Dead. | |
| John P. Van Ness, formerly contractor | Washington, D. C. | 2,500 | | |
| James Voshell, formerly midshipman | Unknown | 40 | | |
| Henry Verner, formerly midshipman | Unknown | 30 | | |
| George W. Vancleave, formerly midshipman | Philadelphia | 622 79 | Transcript of his account made out for suit. | Suit ordered August 29, 1823. No return. |
| W. | | | | |
| Benjamin F. Williams, formerly surgeon's mate | Massachusetts | 35 | Transcript of his account made out for suit. | |
| George S. Wise, prize agent | New York | 25,000 | | Suit ordered 31st May, 1823. No return. |
| Keyran Walsh, formerly midshipman | Unknown | 27 80 | | |
| Abraham Witmer, formerly midshipman | Lancaster county, Pa. | 49 16 | | |
| Samuel E. Willett, formerly surgeon's mate | New York | 144 29 | Transcript of his account made out for suit. | |
| Godfrey Wood, formerly lieutenant | Newport, R. I. | 51 63 | Do do | Several capias's issued, all returned, "Non est inventus." |
| Philemon C. Wederstrandt, formerly lieutenant | Near New Orleans | 434 08 | Do do | Dead; insolvent. |
| William R. Woodyear, formerly midshipman | Baltimore | 1 93 | | Suit ordered June 9, 1823. No return. |
| James Weaver, formerly lieutenant marines | Rhode Island | 63 | | |
| Bazil Wood, formerly clerk of the jail | Philadelphia | 116 81 | Advanced on account of French prisoners. Transcript of his account made out for suit | |
| Elias Willis, formerly midshipman | Unknown | 54 | Dead. | Suit ordered August 29, 1823. No return. |
| David Wark, formerly midshipman | Charlestown, Va. | 40 | | |
| William H. Williams, formerly midshipman | Providence, R. I. | 76 | Dead. | |
| Samuel C. Ward, formerly purser | Albany, N. Y. | 26 76 | | |
| John Warner, formerly lieutenant | Unknown | 300 | Transcript of his account made out for suit | |
| Edward Wyre, formerly lieutenant | Washington, D. C. | 160 | Do do | Suit ordered August 29, 1823. No return. |
| Clark Wheelock, formerly purser, (No. 9) | Unknown | 9,923 46 | Do do | No suit. |
| James Watson, formerly midshipman | Hilton Head, S. C. | 50 | | Dead. Representatives unknown. |
| Charles Walsh, formerly midshipman | Baltimore | 48 41 | | |
| John Williams, formerly captain of marines | Prince William co. Va. | 6,688 31 | Transcript of his account made out for suit | |
| William Walker, formerly midshipman | Carlisle, Pa. | 31 | | Killed. Suit ordered against representatives August 29, 1823. No return. |
| George Wade, formerly sailing master | Baltimore | 165 50 | Transcript of his account made out for suit | |
| Horace Walpole, formerly lieutenant | Savannah, Geo. | 1,837 72 | Dead. | Suit ordered June 28, 1823. No return. |
| Henry Wilkinson, formerly sailing master | Alexandria, D. C. | 245 21 | Transcript of his account made out for suit | |
| John Wailes, formerly midshipman | Sussex, Delaware | 60 | | Dead. Suit ordered ag't representatives May 31, 1823. No return. |
| Thomas H. Wilkinson, formerly midshipman | Fairfax county, Va. | 60 | | |

ABSTRACT....Continued.

| NAMES AND RANK. | FORMER OR PRESENT RESIDENCE. | AMOUNT. | REMARKS BY THE FOURTH AUDITOR. | REMARKS BY AGENT OF THE TREASURY. |
|--|------------------------------|----------|---|---|
| George Watts, formerly sailing master - - - | Philadelphia - - - | 80 | | |
| Williams and Carroll, formerly contractors - - - | Georgetown, D. C. - - - | 4,776 78 | | |
| John W. Wendall, formerly midshipman - - - | Washington, D. C. - - - | 140 | Transcript of his account made out for suit - - - | Suit ordered May 31, 1823. No return. |
| Robert Ward, formerly midshipman - - - | New York - - - | 59 91 | Do do - - - | Suit ordered May 31, 1823. No return. |
| Job West, formerly sailing master - - - | Unknown - - - | 452 40 | Do do - - - | Dead. Suit ordered aga't representatives, Aug. 29, 1823. No return |
| John Williams, formerly sailing master - - - | Currituck Inlet - - - | 322 | | |
| Joshua E. White, formerly midshipman - - - | District of Columbia - - - | 25 | | |
| Benjamin Wilds, formerly midshipman - - - | Charleston, S. C. - - - | 462 | | |
| Pardon M. Whipple, lieutenant - - - | New York - - - | 438 25 | In service. Purser directed to stop it from his pay. | |
| Francis B. White, formerly lieutenant of marines - - - | Portland, Maine - - - | 445 02 | Transcript of his account made out for suit - - - | Dead. Suit ordered aga't representatives, June 28, 1823. No return. |
| Walter Winter, formerly lieutenant - - - | Charles County, Md. - - - | 489 | Do do - - - | Suit ordered May 31, 1823. No return. |
| Minor Winn, formerly midshipman - - - | Fauquier County, Va. - - - | 40 | Special staement transfer'd to First Compt'r for suit, Dec. 26, 1815 | No suit. |
| Thomas Williams, late captain - - - | Norfolk, Va. - - - | 81 70 | Do do do Dec. 11, 1809 | Place of residence unknown. |
| Thomas Watts, formerly sailing master - - - | Baltimore - - - | 240 95 | Transcript of his account made out for suit - - - | Suit ordered June 9, 1823. No return. |
| Henry R. Warner, lieutenant - - - | New York - - - | 2,776 30 | | |
| Henry Ward, lieutenant - - - | Massachusetts - - - | 217 15 | This balane arises from a loss on Treasury Notes. | |
| Y. | | | | |
| Edward L. Young, formerly sailing master - - - | Unknown - - - | 150 | | |
| Jos. M. de Yznardie, formerly consul - - - | Havanna - - - | 5,039 93 | Transcript of his account made out for suit - - - | Not a resident of the United States. |
| Benjamin Yancey, formerly midshipman - - - | Unknown - - - | 27 40 | | |
| Charles Yates, formerly midshipman - - - | Charles County, Md. - - - | 113 13 | Do do - - - | Suit ordered May 31, 1823. No return. |
| John Young, formerly surgeon's mate - - - | Washington, D. C. - - - | 226 13 | Do do - - - | Dead. Suit ordered aga't representatives, May 31, 1823. No return. |
| William P. Zantzing, formerly purser - - - | Washington, D. C. - - - | 9,047 90 | Transcript of his account made out for suit, and transmitted to the Second Comptroller the 28th May, 1823, and by him to the Agent of the Treasury, on the 10th July following. | Suit will be ordered before next court, January 12, 1824. |

TREASURY DEPARTMENT,

Fourth Auditor's Office, January 13, 1824.

CONSTANT FREEMAN, Fourth Auditor.

NOTES.

- No. 1. Fitz Henry Babbit, lieutenant. He was killed on board the frigate *President*, in 1815. He has confused and informal recruiting accounts in the office, which require legislative provision to authorize their being settled on principles of equity.
- No. 2. Glenn Drayton, lieutenant. He was captured in the brig *Vixen*, by the British frigate *South Hampton*, (in 1812,) and when these vessels were lost off Bermuda, many of his papers were in the *Vixen*. He has, however, some vouchers, and a confused informal account in the office.
- No. 3. Samuel Elbert, lieutenant. He commanded a gun-boat on the Southern station. He had accounts in this office which were confused and informal; the cause why they were not settled. They were burnt in the office in August, 1814.
- No. 4. John R. Fenwick, now an officer in the army; was, in 1811, an officer in the marine corps. He purchased books to this amount (\$ 400,) in France, by order of the Secretary of the Navy. These were burnt in August, 1814. There was required a certificate from the commanding officer, which was not produced. For this cause, the account has remained unsettled, although there is not a doubt but the expenditure was made.
- No. 5. Jacob Lewis, commandant of flotilla at New-York, in the late war, (\$ 2,364 95.) Part of this money was expended for bounties to seamen: the vouchers have been lost. This is the cause why the account has not been settled.
- No. 6. Benedict J. Neale, lieutenant. Lost in the *Epervier*, in 1815. The money had been placed in his hands for the recruiting service. There is not any evidence of the expenditure. It is presumed his papers were lost with himself; and there is not a doubt but the greater part was actually paid to recruits.
- No. 7. P. S. Ogilvie, midshipman, and commanding gun-boat No. 7, when she was lost. There are none of his papers in this office. It is probable his papers were lost with him in the gun-boat.
- No. 8. Thomas Reagan, contractor for building gun boats on the Ohio. The boats were built and delivered, but no accounts whatever have been rendered.
- No. 9. Clark Wheelock, purser, (\$ 9,923 46,) Lost in the brig *Pickering*, in 1800. This was advanced to him in money and slops, when the vessel for the last time departed from the United States. All were lost with himself.
- No. 10. Lewis Fairchild, purser. He was lost in the *Wasp*. It is presumed his papers were also lost at the same time.
- No. 11. Archibald B. Lord, lieutenant. He has accounts in this office, which, from the informality of the vouchers, cannot be settled.

No. 12. George Pierce, midshipman. This sum was advanced to him on the 15th February, 1800, for the purpose of paying off seamen belonging to the Pickering and Eagle brigs, and ship Adams. He has never been heard of since; the presumption is, however, that he disbursed the money, because no demand whatever has been made by the officers and crew.

CONSTANT FREEMAN, *Fourth Auditor.*

TREASURY DEPARTMENT,

Fourth Auditor's Office, 13th Jan. 1824.